

May 19, 2008

Issue and clarification list -Portland General Electric's Revised May 7, 2008 ASC Template Submittal

		Account	Items	Issues	Data Requirement
	Sch-1	302	<ul style="list-style-type: none">• Intangible Plant - Franchises and Consents	Direct Analysis requires justification of the cost allocations to Production or Transmission	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
	Sch-1	303		Direct Analysis requires justification of the cost allocations to Production or Transmission Some of the Functionalizations are easy to track, however much of the PTD functionalizations seem to be inconsistent.	<p>Provide a detailed description of the line items in Account 303</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and</p>

				distribution
	Sch-1	302	<ul style="list-style-type: none"> • Amortization of Intangible Plant 	<p>Direct Analysis requires justification of the cost allocations to Production What is the regulatory treatment of this account?</p> <p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
	Sch-1	303	<ul style="list-style-type: none"> • Amortization of Intangible Plant 	<p>Direct Analysis requires justification of the cost allocations to Production What is the regulatory treatment of this account?</p> <p>Provide a detailed description of the line items in Account 303</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
	Sch-1	182.3	<ul style="list-style-type: none"> • Other Regulatory Assets Price Risk Management 	Price risk and Derivative accounts are functionalized to Distribution.
	Sch-1	186	<ul style="list-style-type: none"> • Miscellaneous Deferred Debits Electricity Option Premium Paid amort. upon exercise or expiration 	Electricity Option Premium Paid and Derivative accounts are functionalized to Distribution.
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	Sch-1	253	<ul style="list-style-type: none"> • Other Deferred Credits Deferred premiums on power options sold 	Electricity Option Premium Paid and Derivative accounts are functionalized to Distribution.

	Sch-3		<ul style="list-style-type: none"> • BPA REP 	BPA REP Reversal includes	Provide an explanation of the inclusion of the Financial portion
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			Reversal	the financial portion of REP Settlement value.	of the REP Settlement value.
	Sch-4		<ul style="list-style-type: none"> • State and Other Taxes 	The State and Other tax line includes Federal taxes from Sch 3A	Provide an explanation of the inclusion of the Federal taxes in the State and Other Tax line for Sch 4.
	Sch-3B		<ul style="list-style-type: none"> • Other Revenues 	<p>Other Revenues is to be functionalized using direct Analysis.</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>

	New Resources File		<ul style="list-style-type: none"> • New Resource Additions 	PGE added new resources in 2007, 2008, and 2009 without reducing purchased power costs or increasing sales for resale revenues.	<p>Provide a detailed description of each new resource</p> <p>Provide detail justifying the forecasted costs.</p> <p>Provide detail justifying the plant output</p> <p>If the plant is in service, provide the regulatory treatment of the resource. Show how the new resources will affect power purchases and sales for resale revenues.</p>
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